

ASSEMBLY BILL

No. 2110

Introduced by Assembly Member Wagner

February 23, 2012

An act to amend Section 3725 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2110, as introduced, Wagner. Property taxation: tax-defaulted property: sales based on invalidity or irregularity.

Existing law provides that a proceeding in court based on alleged invalidity or irregularity of any proceedings instituted in a sale of tax-defaulted property can only be commenced if specified conditions are met.

This bill would make a technical, nonsubstantive change to that provision.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 3725 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 3725. (a) A proceeding based on alleged invalidity or
- 4 irregularity of any proceedings instituted under this chapter can
- 5 only be commenced in a court if both of the following are satisfied:
- 6 (1) The person commencing the proceeding has first petitioned
- 7 the board of supervisors pursuant to Section 3731 within one year
- 8 of the date of the execution of the tax collector's deed.

1 (2) The proceeding is commenced within one year of the date
2 the board of supervisors determines that a tax deed *to a purchaser*
3 *of property* sold under this part should not be rescinded pursuant
4 to Section 3731.

5 (b) Sections 351 to 358, inclusive, of the Code of Civil
6 Procedure do not apply to the time within which a proceeding may
7 be brought under this section.

8 (c) The amendments made to this section by the act adding this
9 subdivision shall apply to sales that are completed on or after
10 January 1, 2012.